

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re Omega Optical, Inc.

Debtor(s)

Case No. 11-13036

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Cadillac Eyewear 7100 Airport Highway Pennsauken, NJ 08109	Cadillac Eyewear 7100 Airport Highway Pennsauken, NJ 08109	Goods and Inventory		1,200.04
Carl Zeiss Vision - BW P.O. Box 503703 San Diego, CA 92150	Carl Zeiss Vision - BW P.O. Box 503703 San Diego, CA 92150	Goods and Inventory		9,662.05
Dell Financial Services P.O. Box 5275 Carol Stream, IL 60197	Dell Financial Services P.O. Box 5275 Carol Stream, IL 60197	Printers		3,874.74
Forward Line 21700 Oxnard Boulevard Suite 1450 Woodland Hills, CA 91367	Forward Line 21700 Oxnard Boulevard Suite 1450 Woodland Hills, CA 91367	Loan		18,624.20
I Optics, Inc. 2 Neil Court Oceanside, NY 11572	I Optics, Inc. 2 Neil Court Oceanside, NY 11572	Goods and Inventory		2,596.90
Jai Kudo 8 Industrial Drve Hudson, NH 03051	Jai Kudo 8 Industrial Drve Hudson, NH 03051	Goods and Inventory		1,782.19
Luxottica Group 44 Harbor Park Drive Port Washington, NY 11050	Luxottica Group 44 Harbor Park Drive Port Washington, NY 11050	Goods and Inventory		11,829.31
M.J. Optical 8838 Washington Circle P.O. Box 3169 Omaha, NE 68103	M.J. Optical 8838 Washington Circle P.O. Box 3169 Omaha, NE 68103	Goods and Inventory		2,652.17
Marchon Eyewear, Inc. 740 Walt Whitman Road P.O. Box 9090 Melville, NY 11747	Marchon Eyewear, Inc. 740 Walt Whitman Road P.O. Box 9090 Melville, NY 11747	Goods and Inventory		1,430.43
Marcolin Eyewear Department 2063 P.O. Box 29661 Phoenix, AZ 85038	Marcolin Eyewear Department 2063 P.O. Box 29661 Phoenix, AZ 85038	Goods and Inventory		5,460.30
New Millennium Eyewear, Inc. 3610 Oceanside Road Oceanside, NY 11572	New Millennium Eyewear, Inc. 3610 Oceanside Road Oceanside, NY 11572	Goods and Inventory	Disputed	2,573.84

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(Continuation Sheet)

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim [if secured, also state value of security]
OGI Eyewear 3971 Quebec Avenue North Minneapolis, MN 55427	OGI Eyewear 3971 Quebec Avenue North Minneapolis, MN 55427	Goods and Inventory		1,404.24
Optical Shop International 5877 Rodeo Road Los Angeles, CA 90016	Optical Shop International 5877 Rodeo Road Los Angeles, CA 90016	Judgement Goods and Inventory		27,496.36
Richemont North America, Inc. 3 Enterprise Drive Suite 300 Shelton, CT 06484	Richemont North America, Inc. 3 Enterprise Drive Suite 300 Shelton, CT 06484	Goods and Inventory		17,149.87
Safilo Group 801 Jefferson Road Parsippany, NJ 07054	Safilo Group 801 Jefferson Road Parsippany, NJ 07054	Judgment entered Goods and Inventory		18,565.48
Signature Eyewear 498 North Oak Street Inglewood, CA 90302	Signature Eyewear 498 North Oak Street Inglewood, CA 90302	Goods and Inventory		1,649.49
Sovereign Bank P.O. Box 12707 Reading, PA 19612	Sovereign Bank P.O. Box 12707 Reading, PA 19612	All Assets	Disputed	80,000.00 (10,000.00 secured)
Thor Cheltenham Mall, L.P. 25 West 39th Street New York, NY 10018	Thor Cheltenham Mall, L.P. 25 West 39th Street New York, NY 10018	Judgment Landlord - Past due and accelerated rent	Disputed	932,705.71
Tuscany Eyewear 12960 West State Road 84 Fort Lauderdale, FL 33326	Tuscany Eyewear 12960 West State Road 84 Fort Lauderdale, FL 33325	Goods and Inventory		2,371.79
Wood Optic Diffusion S.A. 1723 Northwest 82nd Avenue Miami, FL 33126	Wood Optic Diffusion S.A. 1723 Northwest 82nd Avenue Miami, FL 33126	Goods and Inventory		6,000.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 04/27/11

Signature


Steven Davis
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.